



## Analysis of Planning, Disbursement, Administration, Reporting and Accountability of the Direct Cash Assistance Program in Kawatak Village in Fiscal Year 2023

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### ABSTRACT

The purpose of this study is to determine the process of planning, distribution, administration, reporting and accountability of the Direct Cash Assistance program in Kawatak Village based on PMK No. 201 of 2022. The method used in this study is descriptive qualitative which aims to collect data to analyze and describe related to the BLT program. The sources in this study were the Village Head, Village Treasurer, Direct Cash Assistance Recipients and Community Leaders. The results of the study show that the village government has not been able to maximize the use of village funds in the Direct Cash Assistance planning process. In the distribution process, there are a few obstacles in determining the time of distribution. The administration and reporting process carried out by the village government is in accordance with what is stated in PMK No. 201 of 2022. And in the accountability stage of the Direct Cash Assistance program in the 2023 budget year, it is in accordance with PMK No. 201 of 2022 both to the local government and the community, but direct openness to the entire community is still an obstacle in the accountability process.

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## INTRODUCTION

Direct Cash Assistance (BLT) is a program from the government. BLT is a type of cash assistance to the community, which is categorized as poor or pre-prosperous. Direct Cash Assistance is intended as an effort to empower the government in the economic sector, with the aim of improving the welfare of the poor.

The receipt of Direct Cash Assistance in Kawatak Village began in 2005 in accordance with the first time Direct Cash Assistance entered Indonesia which aimed to overcome the impact of fuel subsidy reductions. Then in 2020, the Covid-19 pandemic occurred, the program was implemented again with the aim of overcoming the impact of Covid-19. However, in 2023 after the Covid-19 pandemic was over, the government continued to run the Direct Cash Assistance program to stabilize the economy which was experiencing inflation and also to accelerate the elimination of extreme poverty. The types of Direct Cash Assistance received by the people in Kawatak Village in 2023 are Village BLT and El Nino BLT. The BLT distribution mechanism in Kawatak Village is carried out by direct submission from village officials or indirectly. The Village Government carries out the Direct Cash Assistance management process in accordance with PMK No. 201 of 2022, where Village Direct Cash Assistance is 25% of the Village Fund Budget in 2023 which will be distributed to each lower class community of IDR 300,000 per month so that each recipient will receive IDR 3,600,000 per year. The Direct Cash Assistance recipient quota is adjusted to the Village Funds received by each village. The Direct Cash Assistance recipient quota in Kawatak Village is 65 Beneficiary Families (KPM), calculated from 25% of the total village funds received from Kawatak Village where the total village funds are IDR 938,259,000, so that the total funds to be distributed for Direct Cash Assistance are IDR 234,564,750 (PMK, 2022).

The stages of village fund management include planning, distribution, administration, reporting, accountability, monitoring, evaluation, as well as termination and/or postponement of village fund distribution. However, in this study, the variables studied were narrowed down to the planning, distribution, administration, reporting and accountability stages. This is because in Kawatak Village there is a lot of confusion among the community due to the planning, distribution, administration, reporting and accountability mechanisms of the Direct Cash Assistance program which are considered not yet on target and not transparent. The Direct Cash Assistance program is run by the village government from the beginning to the end. The government initially collects data from the community who will receive Direct Cash Assistance. The problem that usually occurs is that data collection should be carried out in accordance with the rules that have been set, but there is a lack of transparency from the village government in the data collection process and until the accountability process. This is because the guidelines from the village government are not clear in determining the criteria for the community who will receive the Direct Cash Assistance program. Inaccuracy in data collection so that there are several families who should have received Direct Cash Assistance did not receive or become members of Direct Cash Assistance recipients because the government

neglected to carry out data collection (Tujuwale et al., 2024: 55). The impact that occurred in the community was the emergence of social jealousy among the community and community distrust of the village government, because the management of Direct Cash Assistance was still felt to be not in accordance with the wishes of the local community. This happened due to the lack of service from the village government in explaining the intent, purpose, mechanism and target criteria of the Direct Cash Assistance program to the community. In the distribution process, determining the distribution date became a problem for Direct Cash Assistance recipients. Because the distribution of Direct Cash Assistance is carried out in stages, namely in 4 (four) stages a year. The distribution of BLT in Kawatak Village is often carried out directly or indirectly by the village government. So that confusion arises among the community regarding the schedule and process of distributing the Direct Cash Assistance program itself. Lack of transparency is a problem in the process of administration, reporting and accountability of BLT in Kawatak Village. Lack of service and socialization to the community has resulted in many bad perceptions arising in the community. Because in Indonesia there are many cases of BLT corruption carried out by certain officials. This has caused public distrust of the government, both central and village governments.

Since the beginning, the Direct Cash Assistance program was intended for a noble purpose for the community. Every country, especially Indonesia, makes BLT a tool to help every underprivileged community to support their lives. As expected, with Direct Cash Assistance, the country can reduce poverty rates in every region that will be distributed. This hope must be aligned with a good management process. Starting from the planning process, distribution, administration, reporting and accountability must be considered carefully and implemented in accordance with applicable guidelines and regulations. However, in reality, there are still problems in the management of Direct Cash Assistance itself. The community considers that Direct Cash Assistance management is not being carried out properly by the government. Because the management of Direct Cash Assistance is still largely not on target and is not transparent. Because the data collection is still unclear, the recipient criteria are not socialized, the government as the holder of power has an important role in managing this Direct Cash Assistance. The role of the local government and the central government is to boost the economy in all villages in Indonesia, especially in Kawatak Village. The Direct Cash Assistance program is one way out for the government to reduce poverty rates in each region. This is what prompted this research to be compiled. So from the explanation above, the author raised the research title, namely, Analysis of Planning, Distribution, Administration, Reporting and Accountability of the Direct Cash Assistance (BLT) Program in Kawatak Village for the 2023 Fiscal Year Period.

## **LITERATURE REVIEW**

### ***Direct Cash Assistance***

According to Aeni (2021), Direct Cash Assistance is a government assistance program in the form of providing cash or various other assistance to the poor, to

help them in economic difficulties amid the Covid-19 Pandemic. Direct cash assistance is one of several models of social protection schemes based on social assistance.

Referring to the Crikovic report (2019), in his journal *Bolsa Familia*, the country that first introduced this direct cash assistance program was Brazil in the 1990s. This assistance was named *Bolsa Escola* and changed its name to *Bolsa Familia* which was initiated by the 35th President of Brazil, Luis Inacio Lula and Silva. Where at that time the high levels of hunger, poverty and inequality existed in Brazil. This is due to the population in urban areas which is increasingly growing and dense. The impact of this program is not only experienced by residents in the city but also has an impact on people in rural areas. Conditional cash assistance has succeeded in reducing inequality and hunger with fewer people living below the poverty line and closing the historical gap between villages and cities.

### ***Benefits and Objectives of Direct Cash Assistance***

According to Sofi (2021), the existence of this Village Direct Cash Assistance is expected to be able to maintain the current declining purchasing power of the community, especially those in rural areas. With the increasing purchasing power of the community, it can help restore the economy of the village community. So that this Direct Cash Assistance will provide great benefits for people in need because it can encourage economic turnover. Because if the economic turnover in the lowest levels of society can move, it will strengthen the national economy. The Village Direct Cash Assistance distribution policy is carried out so that the funds can reach the people in need as soon as possible and be used immediately to meet their daily needs.

### ***PMK No. 201 of 2022***

On December 16, 2022, the Ministry of Finance issued a new regulation regarding Village Fund Management for the 2023 fiscal year with a promulgation date of December 19, 2022, which will be effective from January 1, 2023. The Ministry of Finance issued the regulation under Number 201 of 2022 (JDHI Ministry of Finance, 2022). The purpose of issuing this regulation is to implement the provisions of Article 14 paragraph (7) of Law Number 28 of 2022 concerning the State Revenue and Expenditure Budget for the 2023 Fiscal Year, it is necessary to stipulate the Regulation of the Minister of Finance concerning Village Fund Management.

The management of Village Funds in this Ministerial Regulation includes budgeting, allocation, distribution, administration, accountability, and reporting, use, monitoring and evaluation and termination and/or postponement of Village Fund distribution. The Directorate General of Fiscal Balance as the PPA BUN for TKD Management prepares an Indication of Village Fund Needs. Based on the Village Fund budget ceiling, the Directorate General of Fiscal Balance calculates the details of the Village Funds for each Village. The KPA BUN for Village Fund Management, Incentives, Special Autonomy, and Privileges prepares the RKA BUN Village Funds in accordance with the provisions of laws and regulations. Village Funds are distributed from the RKUN to the RKD through the RKUD.

The Regent/Mayor is responsible for the achievement of complete requirements for Village Fund distribution and the accuracy of the required documents for each stage of distribution and the accuracy of data recording the realization of the number of families receiving Village Direct Cash Assistance benefits (PMK No. 201 of 2022).

## **METHODOLOGY**

In this study, the researcher used a qualitative approach. This study is also descriptive, namely an effort to describe, record, analyze, and interpret current conditions that aim to obtain information about the current situation and see the relationship between related variables. In this study, the population is the entire community in Kawatak Village, South Langowan District. In this study, the sample taken was part of the community in Kawatak, South Langowan District. In this study, the author used purposive sampling, namely a sampling method that is carefully selected so that it is relevant to the research structure, where sampling is done by taking samples of people selected by the author.

In this study, the researcher chose the research location, namely Kawatak Village, South Langowan District, Minahasa Regency, North Sulawesi Province because Kawatak Village has implemented the Direct Cash Assistance program. The time of the research was conducted in August-September. The data sources used in this study are primary data and secondary data. Primary Data, namely data obtained by conducting interviews with authorized officials or staff related to information needs, namely: Village Head, Village Apparatus and Direct Cash Assistance Recipients. Secondary Data, namely data obtained from outside the village, such as assessment report documents and literature books related to the research. In this study, the researcher used data collection techniques, namely by conducting observations, interviews and documentation.

## **RESEARCH RESULT**

### ***Cash Assistance Program Planning Process in Kawatak Village***

Based on the results of interviews and supporting research evidence with the Village Head in Kawatak Village, South Langowan District, Minahasa Regency, the planning process carried out by the village government in 2023, explained that:

*"How does the government carry out the planning process in implementing the BLT program?"*  
(Researcher)

*"The implementation of the planning process begins with a special meeting to determine the names of BLT or KPM recipients. After being determined through the Village Budget and then submitted to the Regency government, namely the Village Community Empowerment Service. The number of BLT recipients is determined by the amount of funds that will be distributed to the community. In accordance with the PMK which only limits the amount of funds to be disbursed, the village government has taken a policy where the funds to be distributed are only around 15% of village funds where the maximum is 25% due to the backwardness of infrastructure which diverts the priority of distributing these funds."*

(Village head)

In the planning process carried out by the Kawatak Village government, the village government adjusts to the regulations issued by the Ministry of Finance, namely PMK No. 201 of 2022. The planning process begins with the determination of the Village Fund which has been determined by the Ministry of Finance, which has been stated in PMK No. 201 of 2022 for the 2023 budget year. The amount of village funds will be processed by the village government to prepare the APBDes which will be submitted to the sub-district government and then forwarded to the district government.

In accordance with the budget plan that has been set by the village government, the funds distributed for Direct Cash Assistance in the 2023 budget year are IDR 158,400,000.00, which is 14.7% of the village fund budget that will be received by Kawatak Village in 2023. In accordance with the results of the interview conducted with the Village Treasurer, it was explained that:

*"How does the government carry out the planning process in implementing the BLT program?"*

*(Researcher)*

*"The Village Government holds a village meeting to determine BLT recipients or KPM who are eligible to receive BLT."*

*(Village Treasurer)*

A Special Deliberation is held by the village government to determine the community that is eligible to receive Direct Cash Assistance. The mechanism for determining KPM BLT Kawatak Village is carried out by looking at the Minahasa Regency Targeting Data for the Acceleration of the Eradication of Extreme Poverty (P3KE) issued by the Coordinating Ministry for Human Development and Culture 2023. So that this becomes a benchmark for the village government in determining KPM who are eligible to receive Direct Cash Assistance. However, funds are limited so that a Special Deliberation is held by the village government which involves all elements of society according to the results of an interview with the Head of Kawatak Village, it is explained that:

*"Who is involved in the process of determining BLT recipients in Kawatak Village?"*

*(Researcher)*

*"The Village Government held a meeting attended by Village Officials, BPD, Community Institutions, Community Leaders and Religious Leaders, Women's Observers and Karang Taruna."*

*(Village head)*

However, in determining the KPM recipients of BLT, there are still many obstacles faced by the village government. Due to limited funds, from the deliberation, the village government determined 44 KPM who would receive BLT in 2023, where the distribution of BLT would be carried out in 4 stages in 1 budget year. This was confirmed by the Head of Kawatak Village, where it was explained that:

### ***Cash Assistance Program Distribution Process in Kawatak Village***

Based on the results of interviews and supporting research evidence with the Village Head in Kawatak Village, South Langowan District, Minahasa

Regency, the process of distributing the Direct Cash Assistance program that was carried out by the village government in 2023, explained that:

*"How is the distribution process carried out by the village government regarding the distribution of the Direct Cash Assistance Program?"*

*(Researcher)*

*"Where after the BLT funds enter the village cash account, the village government submits to the BPD Bank located in Kawangkoan. The village government carries out debiting or submitting for BLT distribution. BLT distribution in Kawatak Village is carried out by the Bank accompanied by the village government during the distribution process."*

*(Village head)*

In the distribution process carried out by the Kawatak village government in the Direct Cash Assistance program in the 2023 budget year, the funds that have been disbursed by the central government are received by the village government in the village cash account. After the BLT Fund is ready, the village government cooperates with the bank, where the one that has collaborated with the village government is the Regional Development Bank (BPD). At the same time, the village government makes a debit and submits a submission for the distribution of Direct Cash Assistance to the BPD Bank located in Kawangkoan. Then, after everything is complete, the village government makes the distribution at the Village Office which is submitted directly by the bank accompanied by the village government. After the receipt schedule has been determined by the government and confirmed by the bank, the village government makes an open notification to the public by submitting a list of recipients and the date of receipt that will be held by the village government.

The distribution process of the Direct Cash Assistance program in Kawatak Village is carried out in 4 stages in 2023. Stage I is carried out in March, stage II is carried out in June, stage III is carried out in September and stage IV is carried out in December. For each distribution, the government hands over cash of Rp. 900,000.00 to each BLT recipient so that the total cash received by each recipient in one year is Rp. 3,600,000. This is in accordance with the results of interviews conducted with the Village Treasurer, which explained that:

*"How is the distribution process carried out by the village government regarding the distribution of the Direct Cash Assistance Program?"*

*(Researcher)*

*"The village government is waiting for the funds to be distributed, where the funds are transferred from the central government to the village account and then transferred to the bank, then the village government together with the bank distributes them to BLT recipients. However, before that, the Village Government makes an open statement to the public regarding the KPM that has been determined to receive BLT. Where the distribution is carried out in 4 stages, once every 3 months in a year. Then for each BLT receipt, each recipient receives cash of Rp. 900,000 for each receipt and there are no deductions whatsoever."*

*(Village Treasurer)*

Based on the results of interviews conducted by researchers, the distribution process carried out by the village government for the BLT program had a few obstacles due to delays in the distribution process due to adjustments

to funds received by the village government. This was clarified by Community Leaders including BLT recipient Mr. Yan Wangko, explained that:

*"What are the obstacles faced by the community in the process of receiving this BLT?"*

*(Researcher)*

*"The obstacle faced is the delay in distribution because it is adjusted to the funds obtained by the village for the distribution of BLT to the community."*

*(Mr. Yan Wangko)*

### ***Cash Assistance Program Administration Process in Kawatak Village***

Based on the results of interviews and supporting evidence from research with the Village Treasurer in Kawatak Village, South Langowan District, Minahasa Regency, the process of administering the Direct Cash Assistance program that has been carried out by the village government in 2023, it is explained that:

*"How is the administration process carried out by the village government in the BLT program?"*

*(Researcher)*

*"The administration process is carried out by the village government for the community. Where it is carried out every 3 months for each distribution. Each BLT recipient fills in the minutes that have been prepared by the village government as proof of each receipt that has been carried out. Do not forget that each BLT recipient brings an ID card, where the village government will take a photo of each recipient's ID card which will be included in the 2023 fiscal year accountability report."*

*(Village Treasurer)*

The administration process carried out by the Kawatak village government is carried out every time the BLT program distribution process occurs. Where the village government keeps books through minutes that have been prepared by the village government for each BLT receipt activity. In accordance with the procedure, BLT recipients fill out the minutes during the receipt process and then show their identity data, namely ID card, so that the village government can reconfirm the data through the BLT recipient data that has been determined by the village government through the Village Regulation issued by the Village Head, which contains the data of BLT recipients. The ID card photo will be evidence that will be included by the village government in the accountability report that will be prepared at the end of each budget year.

After collecting evidence and recording a complete list of BLT program distribution to KPM, the village government through the SISKUEDES application records each distribution that has been carried out. Where through the recording that has been done, the Kawatak village government reports the results of the recording to the district government in this case the Village Community Empowerment Service through the sub-district government. This was conveyed by the Kawatak Village Head to the researcher, explaining that:

*"How is the administration process carried out by the village government in the BLT program?"*

*(Researcher)*

*"The Village Government through the SISKUEDES application records every distribution that has been carried out. Then it is reported to the sub-district and forwarded to the district government in this case the Village Community Empowerment Service" (Village head)*

Based on the results of interviews and supporting evidence that has been carried out by the researcher, the administration process that has been carried out by the village government is in line with the administration itself. Where the village government has recorded every expenditure that occurs through the distribution of the BLT program to each BLT recipient. The recording has been carried out properly where the village government through the minutes distributed at each BLT reception activity becomes proof of expenditure recorded in the SISKUEDES application. The SISKUEDES application is an application developed by the Financial and Development Supervisory Agency (BPKP) in order to improve the quality of village financial governance. In financial governance including recording administrative documents, the SISKUEDES application makes it easier for the village government to record the BLT distribution process. So that the recording can be a report that will be submitted to the district government, especially the Village Community Empowerment Service.

#### ***Direct Cash Assistance Program Reporting Process in Kawatak Village***

In compiling village financial reports in Kawatak Village in 2023, the village government carried out the financial reporting process assisted by an application called SISKUEDES. SISKUEDES is an application officially issued by BPKP in order to improve the quality of village financial governance which is still valid until the time this research was conducted. The Kawatak Village Government uses SISKUEDES in order to compile village financial reports. The SISKUEDES application is very helpful for the village government, because the large funds for several sectors in the village result in a variety of reports in village financial management. So that this becomes a big responsibility for the village government. For this reason, the Kawatak Village Government uses the SISKUEDES application in village financial management.

Through the SISKUEDES application, the village government records administrative documents through the results of the minutes that have been compiled in each process of distributing the BLT program that has been implemented. Based on the results of an interview with the Village Head in Kawatak Village, South Langowan District, Minahasa Regency, the process of administering the BLT program that has been carried out by the village government in 2023, it is explained that:

*"What is the procedure for village government financial reporting in the BLT program reporting process?" (Researcher)*

*"The Village Government makes a financial report where each BLT recipient signs the minutes of receipt that have been carried out by the bank. Furthermore, from the report, the village government reports to the sub-district government and continues to the district government."*

*(Village head)*

After collecting the administrative documents that have been prepared in each BLT distribution process in its 4 stages of distribution, the village government prepares an administrative report that will be reported to the sub-district government and forwarded to the district government in this case the Village Community Empowerment Service. Then the Kawatak Village government prepares the APBDes Implementation Realization Report where the report will be included in the Kawatak Village Accountability Report (LPJ) for the 2023 Fiscal Year which is prepared jointly by the Village Apparatus. In the process of preparing the LPJ, the village government refers to the regulations issued by the central government, especially PMK No. 201 of 2022 which regulates Village Fund Management. So that in each LPJ there are regulations that are used and become guidelines for each report prepared by the village government. Recording in the SISKUEDES application has the same nature and guidelines as the regulations issued by the government. So that at the close of the budget year, the Kawatak Village government reports an accountability report to the sub-district government and is forwarded to the district government through the Village Community Empowerment Service.

Based on the results of interviews and supporting evidence that has been collected by the researcher, the reporting process that has been carried out by the village government is in line with the reporting procedures that have been determined by the central government. Where with the use of the SISKUEDES application by the Kawatak village government, errors in recording village financial reports, especially village fund reports concerning BLT, are very small or non-existent. Due to the use of the SISKUEDES application by village officials in Kawatak Village since 2019 in compiling the village government, they do not forget to include the regulations used in compiling the reports listed in the LPJ in 2023, especially reports regarding BLT administration documents and realization reports which include the distribution of BLT in 2023. The researcher did not find any obstacles that occurred in the reporting process carried out by the village government, so this shows that the BLT program reporting process in Kawatak Village has been running well.

#### ***Accountability Process for Direct Cash Assistance Program in Kawatak Village***

In the BLT program implemented in Kawatak Village, the village government prepares an LPJ which will be part of the accountability process carried out by the village government. The preparation of the LPJ is proof of the accountability of the village government to the central government and to the community. The LPJ is an accountability report on the realization of the implementation of the Village Budget which must be submitted by the Village Head. The LPJ contains accountability documents for 1 budget year that have been stipulated in the Village Regulation. In the LPJ there is a Report on the Realization of the Implementation of the Village Budget which contains a report on the amount of funds distributed to the BLT program that occurred in 2023.

This is based on the results of interviews and supporting evidence from research with the Village Head in Kawatak Village, South Langowan District,

Minahasa Regency, the accountability process for the BLT program that has been carried out by the village government in 2023, explained that:

*"How is the accountability process carried out by the village government in this Direct Cash Assistance program?"*

*(Researcher)*

*"After carrying out the distribution process to KPM or aid recipients for the accountability report prepared by the village government, where the recipients have signed the minutes and then included in the village government's accountability report for 1 budget year or during the distribution process carried out by the village government. Then the report is submitted to the district government through the sub-district government. After that, an accountability report meeting was held which was attended by the BPD, community leaders and existing institutions."*

*(Village head)*

Kawatak Village Government uses identity documentation from each BLT recipient to be included in the LPJ at the end of the year. This was confirmed directly by the Village Treasurer, in an interview with the researcher, where it was explained that:

*"How is the accountability process carried out by the village government in this Direct Cash Assistance program?"*

*(Researcher)*

*"BLT recipients bring their ID cards and BLT recipient photos as proof. Where the evidence will be included in the village accountability report."*

*(Village Treasurer)*

So this is proof to the central government that the village government has implemented the BLT program without any misappropriation. Reporting from the village government to the sub-district government is proof that the government has carried out and implemented its duties properly. After carrying out the accountability process to the central government, the village government also does not forget to be accountable to the people of Kawatak Village itself. Where the village government held an accountability report meeting attended by the BPD, community leaders and institutions in Kawatak Village.

Based on the results of interviews and supporting evidence of research collected by researchers, it can be concluded that the government is accountable to the central government, but the village government is also accountable to the community. The village government prepares the LPJ as evidence of accountability that will be reported to the central government and the community. The BLT program is part of the accountability that has been implemented by the village government. This was confirmed directly by the BLT recipient and Community Leader Mr. Yan Wangko, it was explained that:

*"How do BLT recipients respond to the accountability process carried out by the village government in the BLT program?"*

*(Researcher)*

*"For BLT accountability to the community, recipients believe that the village government has implemented the BLT program well, because each distribution was attended by bank employees and village assistants."*

*(Mr. Yan Wangko)*

## DISCUSSION

### *Analysis of the Planning Process of Direct Cash Assistance Program in Kawatak Village*

Based on the research results, the BLT program planning process in Kawatak Village is generally based on village financial management as regulated in PMK No. 201 of 2022. The BLT program planning process in Kawatak Village has been running in accordance with the Indication of Fund Needs (IKD) stated in PMK No. 201 of 2022. As a basis for budgeting Village Funds, the preparation of policy directions and allocation of Village Funds in financial notes and draft APBN IKD functions to determine the direction of village financial management. The Kawatak Village Government has implemented the BLT program and village financial management in accordance with the values that must be considered in village fund budgeting. Where the Kawatak Village Government has considered:

#### 1) The Needs of Each Village According to Village Authority

Kawatak Village Government carries out its authority by planning the BLT program as part of economic development and improving the poverty rate in the village. Kawatak Village Government shows its concern for the community by compiling a BLT program in accordance with applicable regulations, especially PMK No. 201 of 2022. In accordance with the research that has been conducted, the village government has prepared the use of the APBDes according to the needs of Kawatak Village itself. In the planning process, the village government holds discussions with the community through the elements of society involved in it. So that the village government collects opinions from the community so that with its authority it can determine what is needed by the Kawatak village community itself. This is in line with PMK No. 201 of 2022 article 5 paragraph (1) which states that the Indication of Village Fund Needs is used as the basis for budgeting, preparing policy directions, and drafting the Law concerning the APBN.

#### 2) Village Fund Implementation Performance

In planning, the Kawatak village government prepares the RAPBDes in accordance with the village fund management regulations, namely PMK No. 201 of 2022. Where the implementation stage of preparing village funds is regulated specifically for the planning of the BLT program. The Kawatak Village Government has prepared the BLT program with good negotiations. By holding a special deliberation by the village government attended by various community groups, the government has designed this BLT program to be right on target. This is because in determining the KPM, the village government issued a Village Head regulation which decided the KPM list according to the results of the deliberation that had been carried out together with the community, where the village government prioritized poor families in Kawatak Village. The BLT program that has been running in 2023 has received a good response from the community, this shows that the performance of the implementation of village funds in the BLT section has been running well through the determination of BLT recipients who are considered good by the community and right on target. So that it is in line with Article 36 paragraph (1) and paragraph (3) which shows that prospective BLT recipients are prioritized for poor and needy families according to the targeting data for accelerating the elimination of extreme poverty. And also

the determination of KPM carried out by the Kawatak Village government is in line with Article 36 paragraph (6) where the village government decides on the list of KPM in the village head regulations.

### 3) State Financial Capacity

The BLT program planning process has also been adjusted to the amount of Village Funds received by Kawatak Village itself. Although the funds received by the community are relatively small, because one of the obstacles in determining the number of BLT recipients in Kawatak Village is the amount of funds that will be distributed to the BLT program. Through PMK No. 201 of 2022, the village government, by adjusting the limited funds provided by the state, the village government with its authority determines the amount of funds for the BLT program. In accordance with the threshold that has been determined in PMK Regulation No. 201 Article 35 where the minimum limit is 10% and the maximum limit is 25% which must be used for the BLT program. The Village Government takes a policy in accordance with the budget ceiling that has been set in PMK No. 201 of 2022 where the funds to be distributed for BLT for the 2023 budget year are IDR. 158,400,000 or 14.7% of the village funds that will be distributed to the community in 2023, as decided in the special village government deliberation process in determining the amount of the budget to be used for the BLT program. This is determined by the village government by looking at the needs of the community in that year.

### *Analysis of the Cash Assistance Program Distribution Process in Kawatak Village*

Based on the research results, the process of distributing the BLT program in Kawatak Village in general is based on village financial management as regulated in PMK No. 201 of 2022. The distribution of BLT in Kawatak Village has been running well and in accordance with the regulations issued by the central government. In the process of distributing the BLT program in 2023, it is regulated in PMK No. 201 of 2022 concerning Village Fund Management, because the source of funds to be distributed in the 2023 BLT program comes from the village funds themselves. In the regulation of PMK No. 201 of 2022 in article 35 concerning the use of village funds, the budgeting priorities and implementation of the use of village funds are regulated. The minimum limit for the use of village funds for the BLT program is 10%, while the upper limit for the use of village funds for the BLT program is 25%. The distribution of BLT carried out by the Kawatak village government is in accordance with the regulations stipulated in the regulation, because the use of village funds for the BLT program in Kawatak Village is IDR. 158,400,000 or 14.7% of village funds.

The BLT distribution process carried out in Kawatak Village is carried out in 4 stages with cash received by KPM amounting to IDR 300,000 per month so that for each stage of receiving the BLT program, KPM receives cash of IDR 900,000. Where for months I-III it is carried out in stage I of BLT distribution, months IV-VI it is carried out in stage II of BLT distribution, months VII-IX it is carried out in stage III of BLT distribution, and months X-XII it is carried out in stage IV of BLT distribution. So that the BLT program distribution process in

Kawatak Village is in accordance with that stated in PMK No. 201 of 2022 article 36 paragraph (8), where each BLT recipient receives cash assistance of IDR 300,000 every month so that in a year they receive IDR 3,600,000 for each KPM. Based on interviews with sources for each distribution process with recipients, the village government does not make any deductions from the assistance to be received. This was also confirmed directly by the village government that for every BLT recipient, the village government did not make any deductions from the money that would be received by the BLT recipients. Because in the BLT program there are no tax deductions or other deductions that must be made by the village government.

However, there were some obstacles faced in the distribution process, namely the slightly late receipt time so that distribution for each stage was often carried out at the beginning of the following month. Because in Article 35 paragraph 9 of PMK No. 201 of 2022 it states that BLT payments are carried out starting in January and can be paid for a maximum of 3 months at once. So the village government should carry out distribution within the scope of the stages determined by the government in order to be effective and efficient. This is because the funds received by the village government from the central government are late and received in stages.

#### ***Analysis of the Direct Cash Assistance Program Administration Process in Kawatak Village***

Based on the research results, the process of administering the BLT program in Kawatak Village in general is based on village financial management as regulated in PMK No. 201 of 2022. In the process of administering the BLT program in Kawatak Village in 2023, what the Kawatak village government did was to create administrative documents and administrative reports for the BLT program that had been running in that budget year.

The recording process carried out by the village government is through filling out a report which will be evidence in recording expenditures in this case the distribution of assistance to each BLT recipient. The village government also does not forget to collect identity documentation in the form of ID card from each recipient in the context of administration that will be carried out by the village government. Then the village government will pour the results of the recording into the SISKUEDES application to carry out the process of recording village income and expenditure which will be reported to the district and central governments through the Village Community Empowerment Service.

So that the administration process carried out by the Kawatak village government has gone well, because it is in line with the administration itself and PMK Regulation No. 201 of 2022. Where in PMK Regulation No. 201 of 2022 it is stated that the Regent/Mayor records the realization of the number of beneficiary families who have received BLT Village payments. So that recording must be done by the village government, because in the regulation the Village Head must report the results of the distribution that has occurred. This also leads to article 33 where the village government makes changes to the APBDes in accordance with the provisions of laws and regulations and the village government records income and expenditures on Village Funds. has been carried out by the Kawatak

Village government and is in accordance with the regulations in force at that time.

### ***Analysis of the Reporting Process of the Direct Cash Assistance Program in Kawatak Village***

Based on the research results, the reporting process for the BLT program in Kawatak Village is generally based on village financial management as regulated in PMK No. 201 of 2022. The reporting process for the BLT program in Kawatak Village has been running well and is in accordance with the village financial management procedures regulated in PMK No. 201 of 2022. Where the village government prepares the financial report for the BLT program by collecting records that have been made in each distribution process that occurs. Due to reporting on activities funded by the Village Budget where the report is submitted by the Village Head to the Regent through the Village Community Empowerment Service periodically through the sub-district government.

Matters reported by the Kawatak Village government include, evidence of BLT distribution that has been implemented by the village government in stages I-IV which is reported to the Regent through the Village Community Empowerment Service through the sub-district government where it is directly reported that each stage of BLT distribution has been carried out and reports on the implementation of village financial management which are made every six months for the initial semester report which is reported no later than the end of the sixth month of the current year and the final semester of the year. The Village Head makes a report on the implementation of the APBDes for the first semester of the 2023 budget year and an accountability report on the implementation of the APBDes for the 2023 budget year. These reports are prepared by the Kawatak village government in the SISKUEDES application which is an official application and has been approved by the central government in implementing state financial management. Through the application, it makes it easier for village officials and reduces errors that occur in the reporting process, due to the level of education of each village official which is still relatively minimal. With this application, the quality of reporting governance prepared by the Kawatak village government has increased and is in accordance with the preparation of BLT program financial reports in PMK Regulation No. 201 of 2022 where in Articles 33 and 34 the village government records income and expenditure on Village Funds and then the government prepares a report on the implementation of the Village Budget and an accountability report on the implementation of the Village Budget.

### ***Analysis of the Accountability Process of the Direct Cash Assistance Program in Kawatak Village***

Based on the research results, the accountability process for the BLT program in Kawatak Village is generally based on village financial management as regulated in PMK No. 201 of 2022. The accountability process carried out by the village government has been running well and is in accordance with the regulations governing the management process of the BLT program in 2023. In

the financial management process regulated in PMK No. 201 of 2022, accountability for the realization of the implementation of the Village Budget consisting of recording income, expenditure and funding must be reported to the Regent/Mayor as the holder of responsibility in the accountability process of each village in the area. The accountability carried out by the village government to the central government is in accordance with these regulations, where the village government has prepared and reported the LPJ to the district government through the sub-district government. The BLT program is one part of the LPJ prepared by the village government.

All funds that have been distributed and realized in 2023 for the BLT program have been listed by the Kawatak village government in the Kawatak Village APBDes LPJ for the 2023 budget year. This is written in the 2023 APBDes Implementation Realization Report, but the government also does not forget to include a list of BLT recipients and documentation of the identity of BLT recipients in the LPJ. Then the Village Head is accountable to the Regent through the Village Community Empowerment Service through the sub-district government with an LPJ reported at the end of the budget year. The accountability process of the village government is not only carried out to the central government but also to the Kawatak Village community itself. Through the accountability report deliberation carried out by the village government to the local community to be accountable for the programs that have been implemented by the village government in the 2023 budget year. So that this shows transparency by the village government to the community which results in an increase in the level of trust from the community in the village government. So that the accountability process of the Kawatak Village government is in accordance with that stated in Article 33 paragraph (3) regarding the village government recording income and expenditure on Village Funds in the context of administration, accountability and reporting of Village Funds and also in accordance with Article 36 paragraphs (15) and (16) regarding the Village Head submitting a report on the use of BLT activity funding to the Regent/Mayor through the Village Community Empowerment Service and the Regent/Mayor recording the realization of the number of families receiving BLT Village benefits based on the realization data submitted by the Village Head through the sub-district government.

## **CONCLUSION AND RECOMMENDATIONS**

### ***Conclusion***

Based on the research results, the following conclusions can be drawn:

1. The planning process carried out by the Kawatak Village government has been carried out in accordance with the stages determined by PMK No. 201 of 2022. However, one stage that has not been seriously considered by the village government is the equalization of BLT recipients. According to the data and conditions in the research object, there are still families who are eligible to receive BLT in 2023, because the village government can still maximize the use of village funds for the BLT program so that equality can run even better.

2. The BLT program distribution procedure in Kawatak Village has been carried out in accordance with the stages regulated in PMK No. 201 of 2022. However, one of the stages that often confuses the community is the time of receipt. The delay in receiving funds received in stages by the village government from the central government has resulted in the distribution time often being late. So that the delay in distribution affects the effectiveness of the BLT program for the community.
3. The process of administering the BLT program in Kawatak Village has been running well and in accordance with PMK No. 201 of 2022 because the recording procedures carried out by the village government have been appropriate and completely recorded.
4. The reporting process of the BLT program in Kawatak Village has gone well because the preparation of the report on the implementation of the distribution carried out by the village government has been good, because the village government also includes evidence and documentation in the report on the realization of the BLT that has been implemented. So that it increases the level of transparency, accountability, and integrity of the village government itself.
5. The BLT accountability process in Kawatak Village has been carried out in accordance with the stages determined by PMK No. 201 of 2022. The Village Government has carried out its accountability to the local government and to the community through the LPJ deliberation. Although the village government has carried out its accountability to the village community through the deliberations that have been carried out, this has not fully increased the community's sense of trust in the village government. Because accountability is only carried out to some people, it is not done openly to the entire community. So that the transparency that the village government expects to the community has not been fully successful.

### ***Recommendation***

Based on the conclusion, the author provides suggestions for the Kawatak Village government to help the process of managing the BLT program in the future:

1. The village government must pay more attention to equity for the poor in Kawatak Village by maximizing the use of BLT funds so that the objectives of BLT itself can be realized, namely improving the economy and eliminating extreme poverty.
2. The village government must focus more attention on the funds that will be received from the central government by coordinating directly with the central government regarding the schedule for receiving funds, so that the BLT program distribution schedule can be implemented on time.
3. It is hoped that the village government can continue to follow the latest laws and regulations so that the village government can carry out the management of the BLT program properly.
4. It is hoped that the village government will continue to run the BLT program by involving the community in decision-making regarding the

determination of BLT recipients so that there are no deviations in the determination.

5. Maintaining the principles of transparency, accountability, and integrity, where in the process of accountability the village government is not only responsible to the central government but also responsible to the entire community openly. Because this can increase the level of public trust in the village government.

## ADVANCED RESEARCH

Future research can further explore the impact of BLT distribution effectiveness on poverty reduction and economic improvement in Kawatak Village. A more in-depth study can analyze the social and economic changes experienced by BLT recipients, identifying whether the financial assistance provided has significantly improved their welfare or if additional support mechanisms are needed. Additionally, future research can examine alternative strategies to enhance transparency and community involvement in the BLT program, such as digital reporting systems or participatory budgeting approaches. By investigating these aspects, future studies can provide valuable insights for optimizing BLT management, ensuring better policy implementation, and increasing public trust in local government programs.

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